



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शुक्रवार, ३० अगस्त, १९९१/८ भाद्रपद, १९१३

हिमाचल प्रदेश सरकार

आवकारी एवं कराधान विभाग

अधिसूचना

शिमला-१७१००२, ३० अगस्त, १९९१

संख्या इ० एक्स० एन०-(एफ)-१८-२/८८.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश पैसैंजर्स एण्ड गुड्स टैक्सेशन ऐक्ट, १९५५ (१९५५ का १५) की धारा २२ द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, सरकार की अधिसूचना संख्या आर० १०२-२३/५३, तारीख ५ अप्रैल, १९५७ द्वारा राजपत्र, हिमाचल प्रदेश में प्रकाशित, हिमाचल प्रदेश पैसैंजर्स एण्ड गुड्स टैक्सेशन नियम, १९५७ में और संशोधन करने के लिए निम्नलिखित नियम बनाने का प्रस्ताव करते हैं और ये संभाव्य प्रभावित व्यक्तियों की जानकारी के लिए, राजपत्र (असाधारण), हिमाचल प्रदेश में प्रकाशित किए जाते हैं।

हितबद्ध कोई व्यक्ति जो प्रस्तावित संशोधन के बारे में अपना आक्षेप करना/सुझाव देना चाहे तो वह अपने आक्षेप/सुझाव इन प्रस्तावित संशोधन नियमों के राजपत्र, हिमाचल प्रदेश में प्रकाशित किए जाने की तारीख से ३० दिन की अवधि के भीतर, आयुक्त, आवकारी एवं कराधान, हिमाचल प्रदेश को भेज सकेगा।

प्रारूप नियम

१. संक्षिप्त नाम और आरम्भ.—(१) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश पैसैंजर्स एण्ड गुड्स टैक्सेशन (संशोधन) नियम, १९९१ है।

(2) यह नियम, अक्तूबर, 1991 के प्रथम दिन से प्रवृत्त होंगे।

2. *Amendment of Rule 9.*—In Rule 9 of the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 (hereinafter called “the said rules”),—

(a) in sub-rule (1),—

(i) for the brackets and figure “(7)”, the brackets, figure and alphabet “(1 A)” shall be substituted;

(ii) in the formula and Explanation below it, for the figures “3/4” and “75”, wherever these occur, the figures “3/5” and “60” shall respectively be substituted;

(b) after the existing sub-rule (1), the following sub-rule (1 A) shall be inserted, namely:—

“(1-A). Notwithstanding anything contained in sub-rule (1), the owner of a stage carriage having seating capacity of more than fifteen but not exceeding thirty passengers, plying under a route permit, within a town, semi-urban or rural area and upto 30 kilometres from the central part of any such town, semi-urban or rural area, shall pay to the State Government tax in lump sum to be determined on the basis of the following formula, subject to the condition that the amount of tax so determined shall be calculated so as to be rounded off to the next one hundred rupees, namely:—

Number of seats × number of scheduled kilometres × 15/100* × rate of
passengers tax × fare per kilometre,

**Explanation.*—In this formula 15/100 represents average occupancy taken at 15 per cent, of number of seats.”;

(c) in sub-rule (2),—

(i) for the words, signs and figure “sub-rule (1)”, wherever occurring except in clause (a), the words, brackets, sign, figures and alphabet “sub-rules (1) and (1 A)” shall be substituted;

(ii) in clause (c),—

(a) after existing sub-clause (i), the following sub-clause (i a) shall be inserted, namely:—

“(i a) for the period from 1-10-1991 to 31-3-1992 before 25th October, 1991 and shall issue a notice of demand in Form PGT-11”; and

(b) in sub-clause (ii) for the figures and sign “1991-92”, the figures and sign “1991-93” shall be substituted; and

(d) in sub-rules (3), (4) and (5), for the words, brackets, sign and figure “sub-rule (1)”, the words, brackets, sign, figures and alphabet “sub-rules (1) and (1 A)” shall be substituted.

3. *Amendment of rule 9-A.* —In rule 9-A of the said rules,—

(a) in sub-rule (1),—

(i) the words, brackets, sign and figures “other than those specified in sub-rule (7) of rule 9” shall be omitted; and

(ii) for the words, brackets, sign and figure "sub-rule (1)" the words, brackets, sign, figures and alphabets, "sub-rules (1) and (1 A)" shall be substituted; and

(b) for the existing sub-rule (2), the following shall be substituted, namely:—

"(2) The provisions of sub-rule (1), (2), (3), (4), (5) and (6) of rule 9 of these rules regarding determination and payment of tax in respect of stage carriages and contract carriages covered by sub-rule (1) of rule 9 shall *mutatis mutandis* apply in relation to surcharge chargeable under sub-rule (1).";

(c) after sub-rule (2), the following sub-rule (3) shall be added, namely:—

"(3) The provisions of sub-rules (1 A) to (6) except clause (a) of sub-rule (2) of rule 9 of these rules regarding determination and payment of tax in respect of stage carriages covered by sub-rule (1 A) of rule 9 shall *mutatis mutandis* apply in relation to surcharge chargeable under sub-rule (1)."

आदेश द्वारा,

हस्ताक्षरित/-

वित्तायुक्त एवं मन्त्रि ।

AUTHORITATIVE ENGLISH TEXT

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 30th August, 1991

No. EXN-F(18)2/88-IV.—In exercise of the powers conferred by section 22 of the Himachal Pradesh Passengers and Goods Taxation Act, 1955 (Act No. 15 of 1955), the Governor of Himachal Pradesh, proposes to make the following rules further to amend the Himachal Pradesh Passengers and Goods Taxation Rules, 1957 published in the Official Gazette *vide* Government Notification No. R. 102-23/53, dated the 5th April, 1957 and the same are hereby published in the Rajpatra of Himachal Pradesh (Extraordinary) for the information of the persons likely to be affected thereby. Any interested person who has any objection(s)/suggestion(s) to the proposed amendments, he may send the same to the Excise and Taxation Commissioner, Himachal Pradesh, Shimla-3, within a period of 30 days from the date of publication of the proposed amendments in the Rajpatra, Himachal Pradesh, namely :—

DRAFT RULES

1. *Short title and commencement.*—(1) These rules may be called the Himachal Pradesh Passengers and Goods Taxation (Amendment) Rules, 1991.

(2) These shall come into force with effect from 1st October, 1991.

2. *Amendment of Rule 9.*—In rule 9 of the Himachal Pradesh Passengers and Goods

Taxation Rules, 1957 (hereinafter called "the said rules"),—

(a) in sub-rule (1),—

- (i) for the brackets and figures "(7)", the brackets, figures and alphabet "(1 A)" shall be substituted;
- (ii) in the formula and Explanation below it, for the figures "3/4" and "75", wherever these occur, the figures "3/5" and "60" shall respectively be substituted;

(b) after existing sub-rule (1), the following sub-rule (1 A) shall be inserted, namely :—

"(1 A). Notwithstanding anything contained in sub-rule (1), the owner of a stage carriage having seating capacity of more than fifteen but not exceeding thirty passengers, plying under a route permit, within a town, semi-urban or rural area and upto 30 kilometers from the central part of any such town, semi-urban or rural area, shall pay to the State Government tax in lump sum to be determined on the basis of the following formula, subject to the condition that the amount of tax so determined shall be calculated so as to be rounded off to the next one hundred rupees, namely :—

Number of seats \times number of scheduled kilometres \times 15/100* \times rate of passengers tax \times fare per kilometer.

*Explanation.—In this formula 15/100 represents average occupancy taken at 15 per cent, of number of seats,";

(c) in sub-rule (2),—

- (i) for the words, signs and figure "sub-rule (1)", wherever occurring except in clause (a), the words, brackets, sign, figures and alphabet "sub-rules (1) and (1 A)" shall be substituted;

(ii) in clause (c),—

(a) after existing sub-clause (i), the following sub-clause (i a) shall be inserted, namely :—

"(i a) for the period from 1-10-1991 to 31-3-1992 before 25th October, 1991 and shall issue a notice of demand in Form PGT-11"; and

(b) in sub-clause (ii) for the figures and sign "1991-92", the figures and sign "1991-93" shall be substituted; and

(d) in sub-rules (3), (4) and (5), for the words, brackets, sign and figure "sub-rule (1)", the words, brackets, sign, figures and alphabet "sub-rules (1) and (1 A)" shall be substituted.

3. Amendment of rule 9-A.—In rule 9-A of the said rules,—

(a) in sub-rule (1),—

- (i) the words, brackets, sign and figures "other than those specified in sub-rule (7) of rule 9" shall be omitted; and

- (ii) for the words, brackets, sign and figure "sub-rule (1)" the words, brackets, sign, figures and alphabet "sub-rules (1) and (1 A)" shall be substituted ; and
- (b) for the existing sub-rule (2), the following shall be substituted, namely:—
- “(2) The provisions of sub-rules (1), (2), (3), (4), (5) and (6) of rule 9 of these rules regarding determination and payment of tax in respect of stage carriages and contract carriages covered by sub-rule (1) of rule 9 shall *mutatis mutandis* apply in relation to surcharge chargeable under sub-rule (1).” ;
- (c) after sub-rule (2), the following sub-rule (3) shall be added, namely :—
- “(3) The provisions of sub-rules (1 A) to (6) except clause (a) of sub-rule (2) of rule 9 of these rules regarding determination and payment of tax in respect of stage carriages covered by sub-rule (1 A) of rule 9 shall *mutatis mutandis* apply in relation to surcharge chargeable under sub-rule (1).”.

By order,

Sd/-
Financial Commissioner-cum-Secretary.